NC066 Karoo Hoogland - Reconciliation of Table A1 Budget Summary

Annexure "C" Unaudited

Description	2013/14								2012/13			
R thousands	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Financial Performance												
Property rates	5 675	–	5 675	4 762		(913)	83.9%	83.9%				–
Service charges	15 212	–	15 212	12 112		(3 100)	79.6%	79.6%				–
Investment revenue	35	–	35	146		111	417.6%	417.6%				–
Transfers recognised - operational	17 339	–	17 339	29 931		12 592	172.6%	172.6%				–
Other own revenue	1 420	–	1 420	1 803		383	127.0%	127.0%				–
Total Revenue (excluding capital transfers and contributions)	**39 680**	**–**	**39 680**	**48 754**		**9 073**	**122.9%**	**122.9%**				**–**
Employee costs	20 717	–	20 717	17 202	(3 515)	(3 515)	83.0%	83.0%	–	–	–	–
Remuneration of councillors	1 724	–	1 724	1 691	(33)	(33)	98.1%	98.1%	–	–	–	–
Debt impairment	2 095	–	2 095	1 328	(768)	(768)	63.4%	63.4%	–	–	–	–
Depreciation & asset impairment	–	–	–	15 464	15 464	15 464	#DIV/0!	#DIV/0!	–	–	–	–
Finance charges	432	–	432	507	75	75	117.4%	117.4%	–	–	–	–
Materials and bulk purchases	7 070	–	7 070	7 498	427	427	106.0%	106.0%	–	–	–	–
Transfers and grants	2 541	–	2 541	6 224	3 683	3 683	244.9%	244.9%	–	–	–	–
Other expenditure	4 303	–	4 303	3 503	(799)	(799)	81.4%	81.4%	–	–	–	–
Total Expenditure	**38 882**	**–**	**38 882**	**53 416**	**14 534**	**14 534**	**137.4%**	**137.4%**	**–**	**–**	**–**	**–**
Surplus/(Deficit)	**798**	**–**	**798**	**(4 662)**		**(5 461)**	**-584.1%**	**-584.1%**				**–**
Transfers recognised - capital	–	–	–	–		–	-	-				–
Contributions recognised - capital & contributed assets	–	–	–	–		–	-	-				–
Surplus/(Deficit) after capital transfers & contributions	**798**	**–**	**798**	**(4 662)**		**(5 461)**	**-584.1%**	**-584.1%**				**–**
Share of surplus/ (deficit) of associate	–	–	–	–		–	-	-				–
Surplus/(Deficit) for the year	**798**	**–**	**798**	**(4 662)**		**(5 461)**	**-584.1%**	**-584.1%**				**–**
Capital expenditure & funds sources												
Capital expenditure												
Transfers recognised - capital	10 267	–	10 267	–		(10 267)	-	-				–
Public contributions & donations	–	–	–	–		–	-	-				–
Borrowing	–	–	–	–		–	-	-				–
Internally generated funds	–	–	–	–		–	-	-				–
Total sources of capital funds	**10 267**	**–**	**10 267**	**–**		**(10 267)**	**-**	**-**				**–**
Cash flows												
Net cash from (used) operating	15 452	–	15 452	11 908		(3 544)	77.1%	77.1%				12 953
Net cash from (used) investing	(15 381)	–	(15 381)	(9 337)		6 044	60.7%	60.7%				(14 310)
Net cash from (used) financing	(2 961)	–	(2 961)	(98)		2 863	3.3%	3.3%				(274)
Cash/cash equivalents at the year end	**(2 232)**	**–**	**(2 232)**	**3 131**		**5 363**	**-140.3%**	**-140.3%**				**658**

NC066 Karoo Hoogland - Reconciliation of Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) Annexure "C" Unaudited

Description	2013/14								2012/13			
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Revenue - Standard												
Governance and administration	**13 957**	–	**13 957**	**27 265**		**13 308**	**195.3%**	**195.3%**				–
Executive and council	5 072		5 072	4 916		(155)	96.9%	96.9%				
Budget and treasury office	8 882		8 882	22 355		13 473	251.7%	251.7%				
Corporate services	4		4	(5)		(9)	-132.4%	-132.4%				
Community and public safety	**1 594**	–	**1 594**	**626**		**(968)**	**39.3%**	**39.3%**				–
Community and social services	1 567		1 567	607		(960)	38.7%	38.7%				
Sport and recreation	28		28	20		(8)	71.6%	71.6%				
Public safety	–		–			–	-	-				
Housing			–			–	-	-				
Health	–		–	–		–	-	-				
Economic and environmental services	**–**	**–**	**–**	**–**		**–**	**-**	**-**				–
Planning and development			–			–	-	-				
Road transport	–		–	–		–	-	-				
Environmental protection			–			–	-	-				
Trading services	**24 129**	–	**24 129**	**21 097**		**(3 032)**	**87.4%**	**87.4%**				–
Electricity	10 765		10 765	8 942		(1 823)	83.1%	83.1%				
Water	5 286		5 286	4 743		(543)	89.7%	89.7%				
Waste water management	8 078		8 078	7 411		(666)	91.7%	91.7%				
Waste management			–			–	-	-				
Other			**–**			**–**	**-**	**-**				
Total Revenue - Standard	**39 680**	–	**39 680**	**48 989**		**9 308**	**123.5%**	**123.5%**				–
Expenditure - Standard												
Governance and administration	**15 913**	–	**15 913**	**17 514**	**1 601**	**1 601**	**110.1%**	**110.1%**	**(6 002)**	–	**6 002**	–
Executive and council	2 655		2 655	2 962	307	307	111.6%	111.6%	3		(3)	
Budget and treasury office	8 494		8 494	10 701	2 207	2 207	126.0%	126.0%	(6 313)		6 313	
Corporate services	4 763		4 763	3 850	(913)	(913)	80.8%	80.8%	308		(308)	
Community and public safety	**1 925**	–	**1 925**	**2 257**	**332**	**332**	**117.3%**	**117.3%**	**197**	–	**(197)**	–
Community and social services	869		869	838	(32)	(32)	96.4%	96.4%	768		(768)	
Sport and recreation	1 045		1 045	1 376	330	330	131.6%	131.6%	(599)		599	
Public safety	–		–	–	–	–	-	-			–	
Housing			–		–	–	-	-			–	
Health	10		10	44	34	34	422.4%	422.4%	28		(28)	
Economic and environmental services	**2 022**	–	**2 022**	**12 430**	**10 407**	**10 407**	**614.7%**	**614.7%**	**(10 433)**	–	**10 433**	–
Planning and development	71		71	152	81	81	213.7%	213.7%	25		(25)	
Road transport	1 951		1 951	12 278	10 327	10 327	629.3%	629.3%	(10 457)		10 457	
Environmental protection	–		–	–	–	–	-	-			–	
Trading services	**19 749**	–	**19 749**	**21 216**	**1 467**	**1 467**	**107.4%**	**107.4%**	**(253)**	–	**253**	–
Electricity	9 569		9 569	9 453	(116)	(116)	98.8%	98.8%	1 094		(1 094)	
Water	3 898		3 898	5 762	1 864	1 864	147.8%	147.8%	(1 048)		1 048	
Waste water management	6 281		6 281	6 000	(281)	(281)	95.5%	95.5%	(300)		300	
Waste management			–		–	–	-	-			–	
Other			**–**		**–**	**–**	**-**	**-**			**–**	
Total Expenditure - Standard	**39 609**	–	**39 609**	**53 416**	**13 808**	**13 808**	**134.9%**	**134.9%**	**(16 491)**	–	**16 491**	–
Surplus/(Deficit) for the year	**72**	–	**72**	**(4 427)**	**(4 499)**	**(4 499)**	**-6170.4%**	**-6170.4%**	**16 491**	–	**(16 491)**	–

NC066 Karoo Hoogland - Reconciliation of Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Annexure "C" Unaudited

Vote Description	2013/14								2012/13			
R thousand	Original Budget	Budget Adjustments (i.t.o. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
Revenue by Vote												
Executive & Council	5 072		5 072	4 916		(155)	96.9%	96.9%				
Budget & Treasury	8 882		8 882	22 355		13 473	251.7%	251.7%				
Corporate Services	4		4	(5)		(9)	-132.4%	-132.4%				
Planning & Development	–		–	–		–	-	-				
Health	–		–	–		–	-	-				
Community & Social Services	1 567		1 567	607		(960)	38.7%	38.7%				
Sport & Recreation	28		28	20		(8)	71.6%	71.6%				
Environmental Protection	–		–	–		–	-	-				
Waste Water Management	8 078		8 078	7 411		(666)	91.7%	91.7%				
Road Transport	–		–	–		–	-	-				
Water	5 286		5 286	4 743		(543)	89.7%	89.7%				
Electricity	10 765		10 765	8 942		(1 823)	83.1%	83.1%				
			–			–	-	-				
			–			–	-	-				
			–			–	-	-				
Total Revenue by Vote	39 680	–	39 680	48 989		9 308	123.5%	123.5%				–
Expenditure by Vote *to be appropriated*												
Executive & Council	2 655		2 655	2 962	(307)	307	111.6%	111.6%	(3)		(3)	
Budget & Treasury	8 494		8 494	10 701	(2 207)	2 207	126.0%	126.0%	6 313		6 313	
Corporate Services	4 763		4 763	3 850	913	(913)	80.8%	80.8%	(308)		(308)	
Planning & Development	71		71	152	(81)	81	213.7%	213.7%	(25)		(25)	
Health	10		10	44	(34)	34	422.4%	422.4%	(28)		(28)	
Community & Social Services	869		869	838	32	(32)	96.4%	96.4%	(768)		(768)	
Sport & Recreation	1 045		1 045	1 376	(330)	330	131.6%	131.6%	599		599	
Environmental Protection	–		–	–	–	–	-	-			–	
Waste Water Management	6 281		6 281	6 000	281	(281)	95.5%	95.5%	300		300	
Road Transport	1 951		1 951	12 278	(10 327)	10 327	629.3%	629.3%	10 457		10 457	
Water	3 898		3 898	5 762	(1 864)	1 864	147.8%	147.8%	1 048		1 048	
Electricity	9 569		9 569	9 453	116	(116)	98.8%	98.8%	(1 094)		(1 094)	
Example 13 - Vote13			–			–	-	-			–	
Example 14 - Vote14			–			–	-	-			–	
Example 15 - Vote15			–			–	-	-			–	
Total Expenditure by Vote	39 609	–	39 609	53 416	(13 808)	13 808	134.9%	134.9%	16 491	–	16 491	–
Surplus/(Deficit) for the year	72	–	72	(4 427)		(4 499)	-6170.4%	-6170.4%				